IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE TWENTY NINETH DAY OF JANUARY
TWO THOUSAND AND SEVEN

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

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Writ Petition Nos.13382 of 2006, 13661 of 2002 and 14599 of 2004

Between:

The Congregation of the sisters
of St.Anns of Providence, Door Nos.12-10-27,
Convent Street, Vijayawada, rep. by its in-charge
Sister Sabina.

.....
PETITIONER

AND
The
Commissioner,
Vijayawada Municipal
Corporation, Vijayawada.

.....RESPONDENT

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice Nooty Ramamohana Rao

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Writ Petition Nos.13382 of 2006, 13661 of 2002
and 14599 of 2004

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Common Order: ***(Per Hon'ble Sri Justice Bilal Nazki)***

Since the issue involved in all these writ petitions is similar and the parties being common,

they are disposed of by a common order.

The main grievance of the writ petitioner is that the tax has been levied by the respondent-Municipal Corporation without any assessment in terms of the provisions of the Hyderabad Municipal Corporation Act.

In the counter affidavit, the respondent-Corporation has not given the details as to how and when the assessment was made. However, it is stated in Para 8 that once the demand was raised, the petitioner was free to approach the authorities by filing objections or by filing a revision. It is further stated that the petitioner can also make a representation to the respondent-Corporation.

There is nothing on record to show that any assessment had been made by the respondent-Corporation before the impugned demand notices were given to the petitioner.

In view of what has been stated in the counter-affidavit, we allow the petitioner to make a representation to the respondent-Corporation taking all the objections, which may be available to them in law, within a period of three weeks from today. After hearing the petitioner, the respondent-Corporation shall dispose of the representation in accordance with law as expeditiously as possible.

Till the matter is decided by the respondent-Corporation, there shall be stay of collection in terms of the impugned demand notices.

The Writ Petitions are, accordingly, disposed of. No costs.

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(Bilal Nazki, J)

29th January, 2007

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(Nooty Ramamohana Rao, J)

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